

**RED RIVER ASSOCIATION FOR  
RETARDED CITIZENS, INC.  
(a nonprofit organization)  
Coushatta, Louisiana**

**Financial Statements  
June 30, 2010 and 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/16/11

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
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**June 30, 2010 and 2009**

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*Deborah D. Dees, MBA, CPA*



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CERTIFIED PUBLIC ACCOUNTANT

### Independent Auditor's Report

To the Board of Directors  
Red River Association for Retarded Citizens, Inc.  
Coushatta, Louisiana

I have audited the accompanying statements of financial position of the Red River Association for Retarded Citizens, Inc. (a nonprofit corporation) as of June 30, 2010 and 2009 and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Red River Association for Retarded Citizens, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of Red River Association for Retarded Citizens, Inc. at June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 4, 2011, on my consideration of Red River Association for Retarded Citizen Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audits.

*Deborah D. Dees, CPA*

Mansfield, Louisiana  
January 4, 2011

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2010 and 2009

	<b>2010</b>	<b>2009</b>
<b>ASSETS</b>		
Current Assets		
Cash	\$ 15,343	\$ 25,341
Accounts receivable	19,597	14,694
Prepaid rent	1,700	1,700
Total current assets	<u>36,640</u>	<u>41,735</u>
Property, Plant & Equipment		
Furniture and fixtures	40,571	40,571
Vehicles	96,827	96,827
Total property, plant & equipment	137,398	137,398
Less: Accumulated depreciation	(129,735)	(128,217)
Net property and equipment	<u>7,663</u>	<u>9,181</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 44,303</u></b>	<b><u>\$ 50,916</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	\$ 2,942	\$ 1,334
Payroll withholdings payable	27,568	1,619
Unearned revenues	1,200	
Accrued interest payable	240	363
Notes payable	11,026	19,784
Total current liabilities	<u>42,976</u>	<u>23,100</u>
Net Assets		
Unrestricted:		
Fixed assets	7,663	9,181
Designated for programs	(6,336)	18,635
Total unrestricted net assets	<u>1,327</u>	<u>27,816</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 44,303</u></b>	<b><u>\$ 50,916</u></b>

The accompanying notes are an integral part of part of the financial statements.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**STATEMENTS OF ACTIVITIES**  
For the years ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b>Unrestricted Net Assets</b>		
Revenues and other support:		
Contracts with governmental agencies	\$ 26,779	\$ 23,576
Medicaid income	240,096	240,125
Corporate Grants		15,000
Program service income		
Cleaning	44,070	57,807
Cookies	21,395	17,120
Ironing	27,337	26,453
Other	3,349	1,809
Interest and dividend income	747	408
Miscellaneous	1,995	140
Total increase in net assets	<u>365,768</u>	<u>382,438</u>
<b>Expenses</b>		
Program Services		
Adult habilitation services	294,215	286,859
Sheltered workshop	98,063	89,623
Other programs	(21)	
Total decrease in net assets	<u>392,257</u>	<u>376,482</u>
Net Increase (decrease) in unrestricted net assets	(26,489)	5,956
<b>Unrestricted net assets, beginning of year</b>	<u>27,816</u>	<u>21,860</u>
<b>Unrestricted net assets, end of year</b>	<u><u>\$ 1,327</u></u>	<u><u>\$ 27,816</u></u>

The accompanying notes are an integral part of the financial statements.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the year ended June 30, 2010

	<u>Adult Habilitation Services</u>	<u>Sheltered Workshop</u>	<u>Other Programs</u>
Automobile expenses	18,903		
Bank charges		1,423	
Client expense		1,275	
Contract labor	5,373		
Depreciation	1,518		
Dues & subscriptions	386		
Insurance	19,289		
Interest expense	1,119		
Office expense/supplies	5,304	2,268	
Penalties	1,615		
Professional fees	4,880		
Rent	20,400		
Repairs & maintenance	6,169		
Salaries & wages	198,429	62,871	
Supplies	2,289	29,265	
Telephone	1,352		
Travel	802		
Utilities	6,387		
Other expenses		961	(21)
<b>Total program services expenses</b>	<u><u>\$ 294,215</u></u>	<u><u>\$ 98,063</u></u>	<u><u>\$ (21)</u></u>

The accompanying notes are an integral part of the financial statements.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
For the year ended June 30, 2009

	<b>Adult Habilitation Services</b>	<b>Sheltered Workshop</b>	<b>Other Programs</b>
Automobile expenses	11,827		
Bank charges		643	
Client expense		2,033	
Contract labor	4,637		
Depreciation	8,845		
Dues & subscriptions	151		
Insurance	25,763		
Interest expense	1,624		
Office expense/supplies	4,541	72	
Penalties	1,403		
Professional fees	5,062		
Rent	20,400		
Repairs & maintenance	3,599		
Salaries & wages	187,441	63,232	
Supplies	2,074	22,706	
Telephone	1,188		
Travel	1,318		
Utilities	6,986		
Other expense		937	
<b>Total program services expenses</b>	<b>\$ 286,859</b>	<b>\$ 89,623</b>	<b>\$</b>

The accompanying notes are an integral part of the financial statements.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**

Coushatta, Louisiana

**STATEMENTS OF CASH FLOWS**

For the years ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in unrestricted net assets	\$ (26,489)	\$ 5,956
Adjustments to reconcile net income(loss) to net cash provided by (Used in) operating activities:		
Depreciation	1,518	8,845
Losses (Gains) on scrapping of fixed assets		(701)
Decrease (Increase) in operating assets:		
Accounts receivable	(4,903)	15,398
Prepays		(1,700)
Increase (Decrease) in operating liabilities:		
Accounts payable	1,608	(783)
Unearned revenues	1,200	
Accrued interest payable	(123)	(200)
Payroll tax liabilities	25,949	(3,956)
Total Adjustments	<u>25,249</u>	<u>16,903</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<u>(1,240)</u>	<u>22,859</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets		(8,163)
<b>Net Cash Provided By (Used In) Investing Activities</b>	<u>-</u>	<u>(8,163)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payments on loans	(8,758)	(8,176)
<b>Net Cash Provided By (Used In) Financing Activities</b>	<u>(8,758)</u>	<u>(8,176)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>(9,998)</u>	<u>6,520</u>
<b>CASH AT BEGINNING OF PERIOD</b>	<u>25,341</u>	<u>18,821</u>
<b>CASH AT END OF PERIOD</b>	<u>\$ 15,343</u>	<u>\$ 25,341</u>

The accompanying notes are an integral part of the financial statements.



# RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.

Coushatta, Louisiana  
Notes to Financial Statements  
June 30, 2010 and 2009

## Note A. Nature of Activities and Summary of Significant Accounting Policies

### Nature of Activities

The Red River Association for Retarded Citizens, Inc. was incorporated in 1976 as a nonprofit corporation under the laws of the State of Louisiana. The Red River Association for Retarded Citizens, Inc. (The Arc) was established to provide habilitation services to developmental disabled persons ages 18 years and older within Red River Parish, Louisiana. These activities are reported under the Adult Habilitation Services Program. The Arc also provides vocational services reported as the Sheltered Workshop Program in which the clients can work and earn wages for such things as janitorial services, cooking, and ironing. The organization is primarily supported through Medicaid reimbursements. Approximately 66% and 63% of the Arc's support for the years ended June 30, 2010 and 2009, respectively, came from Medicaid.

### Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

### Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*. Under SFAS No. 117, The Arc is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Arc has not received any revenues or contributions with restrictions that would result in permanently restricted net assets. SFAS No. 117 also requires a not-for-profit organization to provide information about expenses by functional classifications. The Statement of Activities presents the expenses charged directly to program or supporting services based on specific identification.

### Cash and/or Cash Equivalents

For the purposes of the statement of cash flows, The Red River Association for Retarded Citizens, Inc. considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The carrying value of cash approximates fair-value because of the liquidity of those financial instruments. The Federal Deposit Insurance Corporation as of June 30, 2010 insures the checking accounts at each institution. The Board has a checking account for contributions that are used solely for client expenses that are not allowed under the state's contract.

### Property and Equipment

Property and equipment are carried at cost or if donated, at the approximate fair value at the date of donation. The State of Louisiana has a reversionary interest in property purchased with state funds. Its disposition as well as the ownership of any proceeds therefore is subject to state regulations.

The Red River Association for Retarded Citizens, Inc. follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is computed using the straight-line method over the estimated useful life of each asset generally as follows:

Buildings and improvements	31.5 years
Furniture and equipment	7 years
Vans	5 years

The net fixed asset balance has been recorded as a separate component in unrestricted net assets. Depreciation expense for years ended June 30, 2010 and 2009, is \$1,518 and \$8,845, respectively.

# RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.

Coushatta, Louisiana  
Notes to Financial Statements  
June 30, 2010 and 2009

## Income Taxes

The Red River Association for Retarded Citizens, Inc. is a nonprofit corporation and is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. No provision for income taxes has been made in these financial statements. However, income from certain activities not directly related to the tax-exempt purposes of the Association is subject to taxation as unrelated business income. The Red River Association for Retarded Citizens, Inc. had no such income for this audit period.

## Revenue and Support

The Red River Association for Retarded Citizens, Inc. receives its support primarily from Medicaid reimbursements. Revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned. The Red River Association for Retarded Citizens, Inc. receives other contractual revenue from the Office for Citizens with Development Disabilities for the services provided to their clients.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Arc had no temporarily or permanently restricted net assets for year ended June 30, 2010.

## Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## Compensated Absences

Compensated absences are not recorded in the financial statements. Leave is accumulated but if not used, is only paid if the employee is terminated; therefore the amount cannot be reasonably estimated.

## Unearned Revenues

Unearned revenues arise when the ARC receives resources before it has legal claim to them. Red River Association for Retarded Citizens, Inc. has \$1,200 prepaid for sheltered workshop services that have not been performed.

## **Note B. Accounts Receivable**

The accounts receivable consists of the following for the years ended June 30:

	2010	2009
OCDD Contract	\$ 2,016	\$ 2,940
Medicaid Waivers	15,155	11,754
Program Services	2,426	
	<u>\$ 19,597</u>	<u>\$ 14,694</u>

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**

Coushatta, Louisiana  
**Notes to Financial Statements**  
**June 30, 2010 and 2009**

**Note C. Leases**

The Arc leases the building that houses its operations from one of its employees on a month-to-month basis. The monthly rent is \$1,700. The Louisiana Board of Ethics issued a letter dated June 19, 1998, in which it ruled that this transaction is not a violation of the Code of Governmental Ethics. The total rent expense paid for years ended June 30, 2010, and 2009, are \$20,400 and \$20,400, respectively.

**Note D. Notes Payable**

At June 30, 2010, the ARC's \$11,026 outstanding note payable consists of the following:

A \$45,000 revolving line of credit with American Bank & Trust, Coushatta, LA, dated March 8, 2009, with an interest rate of 7%.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Red River Association for Retarded Citizens, Inc.  
Coushatta, LA

I have audited the financial statements of the Red River Association for Retarded Citizens, Inc. (a nonprofit corporation) as of and for the years ended June 30, 2010 and 2009, and have issued my report thereon dated January 4, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Red River Association for Retarded Citizens, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Red River Association for Retarded Citizens, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Red River Association for Retarded Citizens, Inc.'s internal control over financial reporting.

*A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.*

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies in internal control over financial reporting: 2010-01. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

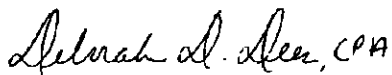
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Red River Association for Retarded Citizens, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be

reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as Items 2010-02 and 2010-03.

Red River Association for Retarded Citizens, Inc.'s responses to the findings identified in my audit is described in the accompanying schedule of findings and responses. I did not audit Red River Association for Retarded Citizens, Inc.'s response and, accordingly, I express no opinion on them.

This report is intended solely for the information and use of the Red River Association for Retarded Citizens, Inc.'s board of directors, management, others within the organization, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is a public document.

A handwritten signature in black ink, reading "Deborah A. Allen, CPA". The signature is fluid and cursive, with the initials "D.A." and "CPA" clearly visible.

Mansfield, Louisiana  
January 4, 2011

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**SCHEDULE OF FINDING AND RESPONSES**  
For the Year ended June 30, 2010

**SUMMARY OF AUDITOR'S REPORTS**

**INDEPENDENT AUDITOR'S REPORT:**

I have audited the statements of financial position of the Red River Association for Retarded Citizens, Inc. as of and for the years ended June 30, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows and have issued my report thereon dated January 4, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the above referenced financial statements as of June 30, 2010 and 2009 resulted in an unqualified opinion.

**REPORT ON INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS:**

**Internal Control**

Significant Deficiency  
Material Weaknesses

☒ Yes  
☐ Yes

☐ No  
☒ No

**Compliance**

Compliance Material to Financial Statements

☒ Yes

☐ No

A management letter was not issued.

**FEDERAL AWARDS**  
Not applicable

**FINANCIAL STATEMENT FINDINGS**

**Part II. Findings relating to the Financial Statements, which are required to be reported under *Government Auditing Standards*.**

**FINDINGS RELATED TO INTERNAL CONTROL**

2010-01. Inadequate design of internal control over financial statement preparation. This is a continued finding.

Criteria. In the past, auditors were able to draft the financial statements with management accepting responsibility. Effective for financial statements ending on or after December 15, 2006, Statements on Auditing Standards 112 expands management's responsibility to ensure the propriety and completeness of the financial statements and related footnotes.

Finding. The Arc's staff responsible for preparation of the financial statements and related footnote disclosure in accordance with generally accepted accounting principles (GAAP) lacks the resources and/or knowledge necessary to internally complete the reporting requirements.

Recommendation: The Arc should either 1) obtain the resources and/or knowledge necessary to internally prepare or review the auditor's preparation of the financial statements and related footnote disclosures in accordance with GAAP, or 2) determine if the cost of No. 1) overrides the benefit of correcting this control deficiency.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
**SCHEDULE OF FINDING AND RESPONSES**  
For the Year ended June 30, 2010

**FINDINGS RELATED TO COMPLIANCE**

**2010-02. Violation of Louisiana Audit Law**

**Criteria:** Louisiana Revised Statutes require the Red River Association for Retarded Citizens, Inc. to submit annual financial statements to the Louisiana Legislative Auditor within six (6) months of the end of the fiscal year.

**Finding:** The ARC failed to submit their annual financial statements within the required time.

**Recommendation:** The audit should be completed before the December 31 deadline.

**2010-03. Violation of Federal tax deposit regulations.**

**Criteria:** Based on Internal Revenue Service regulations, the ARC is required to make monthly deposits of social security, Medicare and federal income taxes withheld from employees wages. Violation of employment laws and regulations may result in fines and penalties.

**Finding:** Federal 941 payroll taxes were not paid on a monthly basis resulting in an estimated \$24,473 in payroll taxes not paid on time that will be subject to fines and penalties. \$1,615 in penalties were paid during the year ended June 30, 2010.

**Recommendation:** The ARC needs to be more diligent in making payroll tax payments.

**RED RIVER ASSOCIATION FOR RETARDED CITIZENS, INC.**  
**Coushatta, Louisiana**  
Summary Schedule of Prior Audit Findings  
For the Year ended June 30, 2010

**Prior year findings:**

2009-01. Inadequate design of internal control over financial statement preparation.

This continues to be a finding. See Finding 2010-01



**RED RIVER ARC  
6005 HIGHWAY 71  
COUSHATTA, LOUISIANA**

**January 5, 2011**

**The following is management's response to the audit findings:**

**2010-01. Financial statement preparation**

**Based upon the cost versus benefit of obtaining the necessary resources and/or training, we have determined that it is not cost effective to obtain the necessary qualifications and training to establish internal controls over the preparation of financial statements in accordance with GAAP. We feel it is in our interest to continue to outsource this task to the independent auditor, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.**

**2010-02. Violation of Louisiana Audit Law**

**The ARC has set a target date of August 31, 2011 to have the annual financial statements to our independent auditor. Working with the auditor, if this will be a satisfactory time frame, Red River ARC should have the annual audit completed no later than October 1, 2011.**

**If this plan works satisfactorily, we will follow the same plan each year.**

**2010-03. Payroll taxes**

**The payroll taxes will be paid in a timely manner. Payroll taxes will be paid electronically, at the time payroll checks are disbursed. This action will prevent**

**any late fines or penalties. The Director will closely monitor this corrective action.**

**Respectfully,**

A handwritten signature in black ink, reading "Betty Sullivan". The signature is written in a cursive, flowing style with a large initial "B".

**BETTY SULLIVAN, DIRECTOR**